

California Nonresident or Part-Year Resident Income Tax Return 2004

FORM

Long Form**540NR C1 Side 1**

Fiscal year filers only: Enter month of year end: month _____ year 2005.

Step 1

Place label here or print

Name and Address

Your first name	Initial	Last name	PBA Code	P
If joint return, spouse's first name	Initial	Last name		AC
Present home address — number and street, PO Box, or rural route			Apt. no.	PMB no.
City, town, or post office (If you have a foreign address, see instructions, page 19)			State	ZIP Code

Step 1a
SSN or ITIN

Your SSN or ITIN

Spouse's SSN or ITIN

IMPORTANT:

Your SSN or ITIN is required.

Step 2

Filing Status

Fill in only one.

- 1 ☐ Single
 2 ☐ Married filing jointly (even if only one spouse had income)
 3 ☐ Married filing separately. Enter spouse's social security number above and full name here _____
 4 ☐ Head of household (with qualifying person). STOP. See instructions, page 19.
 5 ☐ Qualifying widow(er) with dependent child. Enter year spouse died _____.

Step 3

Exemptions

Enclose, but do not staple, any payment.

- 6 If your parent (or someone else) can claim you (or your spouse, if married) as a dependent on his or her tax return, even if he or she chooses not to, fill in this circle ● 6 ☐
 ► For line 7, line 8, line 9, and line 10: Multiply the amount you enter in the box by the pre-printed dollar amount for that line.
 7 **Personal:** If you filled in 1, 3, or 4 above, enter 1 in the box. If you filled in 2 or 5, enter 2 in the box. If you filled in the circle on line 6, see instructions, page 19 7 ☐ X \$85 = \$ _____
 8 **Blind:** If you (or if married, your spouse) are visually impaired, enter 1; if both, enter 2 8 ☐ X \$85 = \$ _____
 9 **Senior:** If you (or if married, your spouse) are 65 or older, enter 1; if both, enter 2 ● 9 ☐ X \$85 = \$ _____
 10 **Dependents:** Enter name and relationship. Do not include yourself or your spouse.

Dependent Exemptions

_____ Total dependent exemptions ● 10 ☐ X \$265 = \$ _____
 11 **Exemption amount:** Add line 7 through line 10 11 \$ _____

Step 4

Total Taxable Income

Standard Deduction

Single or Married filing separately, \$3,165

Married filing jointly, Head of household, or Qualifying widow(er), \$6,330

- 12 Total California wages from all your Form(s) W-2, box 16 ● 12 _____
 13 Enter federal adjusted gross income from Form 1040, line 36; Form 1040A, line 21; Form 1040EZ, line 4; TeleFile Tax Record, line I; Form 1040NR, line 34; or Form 1040NR-EZ, line 10 13 _____
 14 California adjustments — subtractions. Enter the amount from Schedule CA (540NR), line 36, column B ● 14 _____
 15 Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See instructions, page 20 ... 15 _____
 16 California adjustments — additions. Enter the amount from Schedule CA (540NR), line 36, column C ● 16 _____
 17 Adjusted gross income from all sources. Combine line 15 and line 16 ● 17 _____
 18 Enter the **larger of:** Your California **itemized deductions** from Schedule CA (540NR), line 42; **OR** Your California **standard deduction** (see left margin). See instructions, page 20 ● 18 _____
 19 Subtract line 18 from line 17. This is your **total taxable income**. If less than zero, enter -0- 19 _____

Step 5

California Taxable Income

Attach copy of your Form(s) W-2, W-2G, 592-B, 593-B, and 594.

Also attach any Form(s) 1099 showing California tax withheld.

- 20 Tax on the amount shown on line 19. Fill in the circle if from:
☐ Tax Table ☐ FTB 3800 or ☐ FTB 3803 ● 20 _____
Caution: If under age 14 and you have more than \$1,600 of investment income. See inst., page 21.
 21 CA adjusted gross income from Schedule CA (540NR), Part IV, line 44 ● 21 _____
 22 CA Taxable Income from Schedule CA (540NR), Part IV, line 48 ● 22 _____
 23 CA Tax Rate. Divide line 20 by line 19 23 _____
 24 CA Tax Before Exemption Credits. Multiply line 22 by line 23 24 _____
 25a CA Exemption Credit Percentage. Divide line 22 by line 19. If more than 1, enter 1.0000 25a _____
 25b CA Prorated Exemption Credits. Multiply line 11 by line 25a. If the amount on line 13 is more than \$139,921, see instructions, page 21. 25b _____
 25c CA Regular Tax Before Credits. Subtract line 25b from line 24. If less than zero, enter -0- 25c _____
 26 Tax. Fill in circle if from: ☐ Schedule G-1, Tax on Lump-Sum Distributions
☐ Form FTB 5870A, Tax on Accumulation Distribution of Trusts ● 26 _____
 27 Add line 25c and line 26. Continue to Side 2 ● 27 _____

Step 6

Your name: _____

Your SSN or ITIN: _____

Special Credits and Nonrefundable Renter's Credit

28	Amount from Side 1, line 27	28	_____
31	Credit for joint custody head of household. See instructions, page 22	31	_____
32	Credit for dependent parent. See instructions, page 22	32	_____
33	Credit for senior head of household. See instructions, page 22	33	_____
34	Credit for long-term care. See instructions, page 22	34	_____
36	Credit percentage and credit amount. See instructions. Credit percentage 36a	36	_____
37	Enter credit name _____ code no _____ and amount	37	_____
38	Enter credit name _____ code no _____ and amount	38	_____
39	To claim more than two credits, see instructions, page 23	39	_____
40	Nonrefundable renter's credit. See instructions, page 21 for "Step 6"	40	_____
42	Add line 36 through line 40. These are your total credits	42	_____
43	Subtract line 42 from line 28. If less than zero, enter -0-	43	_____

Step 7

Other Taxes

44	Alternative minimum tax. Attach Schedule P (540NR)	44	_____
45	Other taxes and credit recapture. See instructions, page 23	45	_____
46	Add line 43 through line 45. This is your total tax	46	_____

Step 8

Payments

To view your estimated payments, go to www.ftb.ca.gov.

47	California income tax withheld. See instructions, page 23	47	_____
48	Nonresident withholding (Form(s) 592-B, 593-B or 594). See inst. page 25	48	_____
49	2004 CA estimated tax and other payments. See instructions, page 25	49	_____
50	Excess SDI. To see if you qualify, see instructions, page 25	50	_____
Child and Dependent Care Expenses Credit. See instructions, page 25; attach form FTB 3506.			
51	_____	52	_____
53	_____	54	_____
55	Add line 47, line 48, line 49, line 50, and line 54. These are your total payments	55	_____

Step 9

Overpaid Tax or Tax Due

56	Overpaid tax. If line 55 is more than line 46, subtract line 46 from line 55	56	_____
57	Amount of line 56 you want applied to your 2005 estimated tax	57	_____
58	Overpaid tax available this year. Subtract line 57 from line 56	58	_____
59	Tax due. If line 55 is less than line 46, subtract line 55 from line 46	59	_____

Step 10

Contributions

CA Seniors Special Fund. See instructions	60	00	CA Firefighters' Memorial Fund	66	00
Alzheimer's Disease/Related Disorders Fund	61	00	Emergency Food Assistance Program Fund	67	00
CA Fund for Senior Citizens	62	00	CA Peace Officer Memorial Foundation Fund	68	00
Rare and Endangered Species Preservation Program	63	00	Asthma and Lung Disease Research Fund	69	00
State Children's Trust Fund for the Prevention of Child Abuse	64	00	CA Missions Foundation Fund	70	00
CA Breast Cancer Research Fund	65	00	CA Military Family Relief Fund	71	00
			CA Prostate Cancer Research Fund	72	00
73	Add line 60 through line 72. These are your total contributions	73	_____		

Step 11

Refund or Amount You Owe

74	REFUND OR NO AMOUNT DUE. Subtract line 73 from line 58. Mail to: FRANCHISE TAX BOARD, PO BOX 942840, SACRAMENTO CA 94240-0002	74	_____
75	AMOUNT YOU OWE. Add line 59 and line 73. See instructions, page 27. Mail to: FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0001	75	_____

Step 12

Interest and Penalties

76	Interest, late return penalties, and late payment penalties	76	_____
77	Underpayment of estimated tax. Fill in circle: <input type="radio"/> FTB 5805 attached <input type="radio"/> FTB 5805F attached	77	_____
78	Total amount due. Enclose, but do not staple, any payment	78	_____
79	If you do not need California income tax forms mailed to you next year, fill in the circle	79	<input type="radio"/>

Step 13

Direct Deposit (Refund Only)

Do not attach a voided check or a deposit slip. See instructions, page 28.	
Fill in the boxes to have your refund directly deposited. Routing number	
Account Type:	_____
Checking <input type="checkbox"/> Savings <input type="checkbox"/>	Account number

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

3

Sign Here

Your signature	Spouse's signature (if filing jointly, both must sign)	Daytime phone number (optional)
_____	_____	() _____
X	X	Date
Paid preparer's signature (declaration of preparer is based on all information of which preparer has any knowledge)		Paid Preparer's SSN/PTIN
_____		_____
Firm's name (or yours if self-employed)	Firm's address	FEIN
_____	_____	_____

It is unlawful to forge a spouse's signature.

Joint return? See instructions, page 28.